



**Kickhaefer & Buessing, P.A.**  
Certified Public Accountants

**MARYSVILLE**  
**UNIFIED SCHOOL DISTRICT NO. 364**  
**MARYSVILLE, KANSAS**

**FINANCIAL STATEMENT AND  
INDEPENDENT AUDITORS' REPORT  
FOR FISCAL YEAR ENDED JUNE 30, 2018**

*Prepared By*  
**KICKHAEFER & BUESSING, P.A.**  
Certified Public Accountants  
Marysville, Kansas 66508

UNIFIED SCHOOL DISTRICT NO. 364  
MARYSVILLE, KANSAS  
  
FINANCIAL STATEMENT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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## INDEPENDENT AUDITORS' REPORT

Board of Education  
Unified School District No. 364  
Marysville, Kansas 66508

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 364, Marysville, Kansas, as of and for the fiscal year ended June 30, 2018 and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statement*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1.C; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Basis for Adverse Opinion on U.S Generally Accepted Accounting Principles*

As described in Note 1.C of the financial statement, the financial statement is prepared by Unified School District No. 364, Marysville, Kansas, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1.C and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 364, Marysville, Kansas, as of June 30, 2018, or changes in financial position and cash flows thereof for the year then ended.

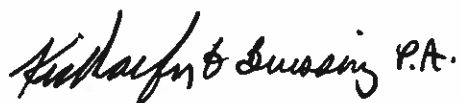
*Unmodified Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 364, Marysville, Kansas, as of June 30, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.C.

*Other Matters*

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds, schedule of regulatory basis receipts, expenditures and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.C.



Kickhaefer & Buessing, P.A.  
Marysville, Kansas  
January 16, 2019

UNIFIED SCHOOL DISTRICT NO. 364  
MARYSVILLE, KANSAS

**FINANCIAL INFORMATION**

UNIFIED SCHOOL DISTRICT NO. 384  
MARYSVILLE, KANSAS

STATEMENT 1  
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SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

FUNDS	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELLED ENCUMBRANCES	RECEIPTS	EXPENDITURES	ENDING UNENCUMBERED CASH BALANCE	ADO OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE
GENERAL FUNDS:							
GENERAL	\$ 0.00	\$ 0.00	\$ 5,331,836.75	\$ 5,331,836.75	\$ 0.00	\$ 4,637.38	\$ 4,637.38
SUPPLEMENTAL GENERAL	145,199.86	0.00	1,784,072.57	1,811,348.00	117,924.43	6,207.60	124,132.03
SPECIAL PURPOSE FUNDS:							
AT-RISK FUND (4 YR OLD)	7,400.00	0.00	68,690.76	68,690.76	7,400.00	0.00	7,400.00
AT-RISK FUND (K-12)	46,500.00	0.00	508,010.00	508,010.00	46,500.00	0.00	46,500.00
CAPITAL OUTLAY	704,905.06	0.00	738,788.24	714,481.21	729,212.09	40,890.60	770,102.69
DRIVER TRAINING	32,717.17	0.00	12,576.00	9,194.88	36,098.29	0.00	36,098.29
FOOD SERVICE	42,349.03	0.00	558,091.04	539,366.00	61,074.07	0.00	61,074.07
PROFESSIONAL DEVELOPMENT	10,351.94	0.00	35,148.86	35,100.80	10,400.00	2,167.00	12,567.00
SPECIAL EDUCATION	125,446.43	0.00	1,248,020.02	1,247,966.45	125,500.00	0.00	125,500.00
CAREER AND POSTSECONDARY EDUCATION	24,100.00	0.00	318,000.00	318,000.00	24,100.00	0.00	24,100.00
KPERS SPECIAL RETIREMENT CONTRIBUTION	0.00	0.00	711,651.96	711,651.96	0.00	0.00	0.00
COOP SPECIAL EDUCATION	0.00	0.00	2,297,420.10	2,295,553.61	1,866.49	19,127.81	20,994.30
CONTINGENCY RESERVE	218,954.00	0.00	0.00	50,000.00	168,954.00	0.00	168,954.00
TEXTBOOK & STUDENT MATERIAL REVOLVING	168,348.64	0.00	63,190.89	49,891.05	181,648.48	0.00	181,648.48
CAMP INVENTION	1,168.50	0.00	0.00	0.00	1,168.50	0.00	1,168.50
TITLE I - FY18	0.00	0.00	109,935.00	109,935.00	0.00	182.90	182.90
TITLE I-A - IMPROVING TEACHER QUALITY	0.00	0.00	23,014.00	23,014.00	0.00	808.84	808.84
ACHIEVE GRANT	0.00	0.00	5,000.00	2,331.72	2,668.28	0.00	2,668.28
BULLYING PREVENTION GRANT	2,943.73	0.00	9,000.00	0.00	11,943.73	0.00	11,943.73
WASTE TIRE GRANT	9,428.00	0.00	9,428.00	18,856.00	0.00	0.00	0.00
SAFE AND ACTIVE SCHOOL GRANT	900.00	0.00	0.00	0.00	900.00	0.00	900.00
GIFTS/GRANTS	0.00	0.00	250.00	0.00	250.00	0.00	250.00
KIDS UNIVERSITY	30,924.17	0.00	27,968.78	31,847.49	27,045.46	0.00	27,045.46
GATE RECEIPT FUNDS	18,837.96	0.00	91,655.48	100,470.67	10,022.77	0.00	10,022.77
SCHOOL PROJECT FUNDS	113,150.49	0.00	221,936.33	216,064.78	119,022.04	0.00	119,022.04
CAPITAL PROJECT FUND:							
CAPITAL IMPROVEMENT FUND	17,299,982.90	12,856.51	90,868.31	11,754,496.36	5,649,211.36	269,711.01	5,918,922.37

(CONT.)

UNIFED SCHOOL DISTRICT NO. 364  
MARYSVILLE, KANSAS

STATEMENT 1  
PAGE 2 OF 2

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

FUNDS	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELLED ENCUMBRANCES	RECEIPTS	EXPENDITURES	UNENCUMBERED CASH BALANCE	ADD OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE
BOND AND INTEREST FUNDS:							
BOND AND INTEREST	\$ 330,274.61	\$ 0.00	\$ 1,867,220.86	\$ 938,168.76	\$ 1,259,326.71	\$ 0.00	\$ 1,259,326.71
DEBT SERVICE FUND	475,002.34	0.00	183,802.97	104,638.54	554,166.77	0.00	554,166.77
EXPENDABLE TRUSTS:							
U.S.D. NO. 364 SCHOLARSHIP FUND	6,677.75	0.00	315.71	400.00	6,593.46	0.00	6,593.46
HOMER HANSON STADIUM RENOVATION	2,525.00	0.00	1,178.00	0.00	3,703.00	0.00	3,703.00
TOTAL REPORTING ENTITY (Excluding Agency Funds)	\$ 19,818,087.58	\$ 12,856.51	\$ 16,317,070.63	\$ 26,991,314.79	\$ 9,156,889.93	\$ 343,733.14	\$ 9,500,433.07
COMPOSITION OF CASH:							
CASH IN BANK, UNITED BANK & TRUST, MARYSVILLE, KANSAS-- CHECKING ACCOUNTS							\$ 2,388,921.71
CASH IN BANK, CITIZENS STATE BANK, MARYSVILLE, KANSAS-- QZAB SINKING FUND MM ACCOUNTS							554,166.69 6,293.46
TOTAL CASH							2,949,381.86
INVESTMENTS AT COST							0.08
BOK FINANCIAL, KANSAS CITY, MISSOURI CAVANAL HILL US TREASURY							6,740,760.72
KANSAS MUNICIPAL INVESTMENT POOL							9,690,142.66
TOTAL DISTRICT CASH AND INVESTMENTS							(189,708.59)
LESS AGENCY FUNDS PER SCHEDULE 3							
TOTAL REPORTING ENTITY CASH AND INVESTMENTS (Excluding Agency Funds)							\$ 9,500,433.07

The Notes to the Financial Statement are an integral part of this Statement

UNIFIED SCHOOL DISTRICT NO. 364  
MARYSVILLE, KANSAS

NOTES TO THE FINANCIAL STATEMENT  
JUNE 30, 2018

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Municipal Financial Reporting Entity**

Unified School District No. 364 is a municipal corporation governed by an elected seven-member board. This regulatory financial statement presents Unified School District No. 364 (the District) and does not include any related municipal entities.

**B. Regulatory Basis Fund Types**

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. The following regulatory basis fund types comprise the financial activities of the District for the fiscal year 2018:

General fund - the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund - used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest fund - used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital project fund - used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Trust fund - funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency fund—funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

**C. Basis of Accounting**

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America--The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no



UNIFIED SCHOOL DISTRICT NO. 364  
MARYSVILLE, KANSAS

NOTES TO THE FINANCIAL STATEMENT  
JUNE 30, 2018

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

**C. Basis of Accounting (cont.)**

future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirements for application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

**D. Reimbursements**

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis accounting.

**E. Budgetary Information**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding fiscal year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The District published the budget August 10 and the hearing and adoption of the budget was August 21<sup>st</sup>. The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments made by the District in FY18.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

UNIFIED SCHOOL DISTRICT NO. 364  
MARYSVILLE, KANSAS

NOTES TO THE FINANCIAL STATEMENT  
JUNE 30, 2018

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

**E. Budgetary Information (cont.)**

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds: Contingency Reserve, Textbook and Student Revolving, and all federal programs and grant funds. Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

**F. Property Tax**

The county clerk calculates the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to the county treasurer, who prepares tax statements and receives payment.

Taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 21st and May 11th. Delinquent taxes were assessed interest at 10% per annum for the calendar years 2017 and 2018. This interest is retained by the county.

Taxes levied to finance the budget are made available to the District after January 1st and are distributed by the county treasurer approximately every month and a half. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

**2. DEPOSITS AND INVESTMENTS**

As of June 30, 2018, the District had the following investments and maturities.

Investment Type	Cost	Fair Value	Investment Maturity Less than 1 yr.	Rating U.S.
Caval Hill Treasury Fund	\$ 0.08	\$ 0.08	\$ 0.08	AAA by S&P
Money Market Mutual Fund which doesn't have a maturity date. Funds may be drawn down at any time.				
Kansas Municipal Investment Pool	\$ 6,740,760.72	\$ 6,740,760.72	\$ 6,740,760.72	AAA+ by S&P

UNIFIED SCHOOL DISTRICT NO. 364  
MARYSVILLE, KANSAS

NOTES TO THE FINANCIAL STATEMENT  
JUNE 30, 2018

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**2. DEPOSITS AND INVESTMENTS (cont.)**

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices. The rating of the District's investments is noted above.

*Concentration of credit risk.* State statute place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District's allocation of investments as of June 30, 2018, is as follows:

<u>Investments</u>	<u>Percentage of Investments</u>
Cavanal Hill US Treasury	0%
Kansas Municipal Investment Pool	100%

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2018.

At June 30, 2018, the carrying amount of the District's deposits, including certificates of deposits, was \$2,949,381.86. The bank balance was \$3,217,789.16. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$506,293.46 was covered by FDIC insurance and \$2,711,495.70 was collateralized with securities held by the pledging financial institution's agent in the District's name.

*Custodial credit risk – investments.* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At June 30, 2018, the District had invested \$.08 in the Money Market Funds of the Bond Trustee, BOK Financial, which is secured by U.S. Government Securities. The District also had invested

UNIFIED SCHOOL DISTRICT NO. 364  
MARYSVILLE, KANSAS

NOTES TO THE FINANCIAL STATEMENT  
JUNE 30, 2018

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**2. DEPOSITS AND INVESTMENTS (cont.)**

\$6,740,760.72 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

**3. IN-SUBSTANCE RECEIPT IN TRANSIT**

The District received \$241,988.00 subsequent to June 30, 2018 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2018.

**4. LONG-TERM DEBT**

General Obligation School Building Bond Series

In November, 2015, the District passed a resolution for General Obligation School Building Bond Series 2015 for \$16,000,000.00 and in May, 2016, the District passed a resolution for General Obligation School Building Bond Series 2016 for \$9,690,000.00.

QZAB Series

The District entered into a lease purchase agreement with the Bank of Kansas City, Kansas City, Missouri for energy improvements. The energy improvements were funded by Qualified Zone Academy Bonds which were purchased by two local banks. The QZAB Series 2010A have a tax credit of 5.85% and the QZAB Series 2010B have an interest rate of 5.85%. The lease purchase agreement is set up for basic rent payments and to be limited to payment from available revenues and will constitute a current expense of the District and not debt of the District. The Series 2010A basic principal payments are put in a QZAB Sinking Fund of the District each year in order to pay the full \$950,000 in the final year 2022. For FYE18 the District has \$554,166.69 balance in the sinking fund. Since no payments are actually paid out till that date, the principal remains the same till the final year. The U.S. Treasury was supposed to pay for the entire interest due for the Series 2010B but due to the sequestration the District had to pay 6.6% of the \$25,471.87 interest due in FYE 18. The rate the U.S. Treasury will pay will vary over the years. Interest payments projected below are calculated using the latest rate available which is that the District will have to pay 6.2% of the interest amount due. The Series 2010B basic principal payments and interest are paid to the local bank each year. The schedule of basic rent payments as of June 30, 2018, for the Series 2010A and Series 2010B Certificates are shown below for informational purposes.

UNIFIED SCHOOL DISTRICT NO. 364  
MARYSVILLE, KANSAS

NOTES TO THE FINANCIAL STATEMENT  
JUNE 30, 2018

**4. LONG-TERM DEBT (cont.)**

Changes in long-term liabilities for the district for the year ended June 30, 2018 were as follows:

ISSUE	INTEREST RATES	DATE OF ISSUE	AMOUNT OF ISSUE	DATE OF FINAL MATURITY	BEGINNING PRINCIPAL OUTSTANDING	ADDITIONS TO PRINCIPAL	REDUCTIONS OF PRINCIPAL	NET CHANGE IN PRINCIPAL	ENDING PRINCIPAL OUTSTANDING	INTEREST PAID
GENERAL OBLIGATION SCHOOL BUILDING BOND SERIES 2015	3.0%-4.5%	12/1/2015	16,000,000.00	12/1/2045	\$ 18,000,000.00	\$ 0.00	\$ 100,000.00	\$ (100,000.00)	\$ 15,900,000.00	\$ 595,543.76
BOND SERIES 2016	2%-3%	6/1/2016	9,690,000.00	9/1/2035	9,690,000.00	0.00	0.00	0.00	9,690,000.00	242,625.00
LEASE PURCHASE AGREEMENT WITH BANK OF KANSAS CITY QUALIFIED ZONE ACADEMY BONDS CERTIFICATE OF PARTICIPATION SERIES 2010A	5.85% TAX CREDIT	12/29/2010	950,000.00	12/29/2022	950,000.00	0.00	0.00	0.00	950,000.00	0.00
SERIES 2010B	5.85%	12/29/2010	950,000.00	12/29/2022	474,999.98	0.00	79,166.67	(79,166.67)	395,833.31	1,581.15
LEASE PURCHASE AGREEMENT WITH CITIZENS STATE BANK TECHNOLOGY INFRASTRUCTURE	2.97%	7/26/2016	120,000.00	7/31/2017	120,000.00	0.00	120,000.00	(120,000.00)	0.00	3,663.00
					\$ 27,234,999.98	\$ 0.00	\$ 299,166.67	\$ (299,166.67)	\$ 26,935,833.31	\$ 843,512.91

Current maturities of the basic rent payment schedule showing principal and interest for the next five years and in five year increments through maturity are as follows:

	2019	2020	2021	2022	2023	2024-2028	2029-2033	2034-2038	2039-2043	2044-2048	TOTAL
<b>PRINCIPAL</b>											
GENERAL OBLIGATION SCHOOL BUILDING BOND SERIES 2015	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 500,000.00	\$ 500,000.00	\$ 2,510,000.00	\$ 6,750,000.00	\$ 5,040,000.00	\$ 15,900,000.00
BOND SERIES 2016	215,000.00	245,000.00	280,000.00	320,000.00	365,000.00	2,475,000.00	3,345,000.00	2,445,000.00	0.00	0.00	9,690,000.00
<b>LEASES</b>											
ENERGY IMPROVEMENT LEASE											
OZAB SERIES 2010A	0.00	0.00	0.00	0.00	950,000.00	0.00	0.00	0.00	0.00	0.00	950,000.00
OZAB SERIES 2010B	79,166.67	79,166.67	79,166.67	79,166.67	79,166.67	0.00	0.00	0.00	0.00	0.00	395,833.31
<b>TOTAL PRINCIPAL</b>	<b>384,166.67</b>	<b>424,166.67</b>	<b>459,166.67</b>	<b>499,166.67</b>	<b>1,434,166.67</b>	<b>2,975,000.00</b>	<b>3,845,000.00</b>	<b>5,055,000.00</b>	<b>6,750,000.00</b>	<b>5,040,000.00</b>	<b>26,935,833.31</b>
<b>INTEREST</b>											
GENERAL OBLIGATION SCHOOL BUILDING BOND SERIES 2015	591,543.76	567,543.76	543,543.76	519,543.76	579,543.76	2,619,718.80	2,739,968.80	2,596,518.80	1,695,815.67	341,343.75	13,101,084.82
BOND SERIES 2016	240,475.00	235,875.00	230,625.00	224,625.00	217,775.00	954,375.00	821,812.50	110,325.00	0.00	0.00	2,835,687.50
<b>LEASES</b>											
ENERGY IMPROVEMENT LEASE											
OZAB SERIES 2010A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OZAB SERIES 2010B	1,292.12	1,004.88	717.85	430.71	143.57	0.00	0.00	0.00	0.00	0.00	3,589.23
<b>TOTAL INTEREST</b>	<b>833,310.88</b>	<b>804,423.74</b>	<b>814,868.61</b>	<b>804,599.47</b>	<b>793,462.33</b>	<b>3,774,093.80</b>	<b>3,561,781.30</b>	<b>2,696,843.80</b>	<b>1,695,815.67</b>	<b>341,343.75</b>	<b>15,940,561.35</b>
<b>TOTAL PRINCIPAL AND INTEREST</b>	<b>\$ 1,217,477.55</b>	<b>\$ 1,248,590.41</b>	<b>\$ 1,274,035.28</b>	<b>\$ 1,303,766.14</b>	<b>\$ 1,227,628.99</b>	<b>\$ 6,749,093.80</b>	<b>\$ 7,206,781.30</b>	<b>\$ 7,751,843.80</b>	<b>\$ 8,445,815.67</b>	<b>\$ 5,381,343.75</b>	<b>\$ 42,876,394.66</b>

**5. INTERFUND TRANSFERS**

From	To	Regulatory Authority	Amount
General Fund	At Risk Fund (K-12)	K.S.A. 72-5167	\$ 508,010.00
General Fund	At Risk Fund (4Year Old)	K.S.A. 72-5167	66,950.76
General Fund	Food Service Fund	K.S.A. 72-5167	8,773.67
General Fund	Professional Dev. Fund	K.S.A. 72-5167	28,825.36
General Fund	Special Education Fund	K.S.A. 72-5167	1,243,720.02
General Fund	Career & Postsecondary Education Fund	K.S.A. 72-5167	297,109.46
Capital Improvement Fund	Debt Service Fund	K.S.A. 72-5457	159,250.33

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NOTES TO THE FINANCIAL STATEMENT  
JUNE 30, 2018

Capital Improvement Fund	Bond and Interest Fund	K.S.A. 10-132	743,257.17
Capital Outlay	Debt Service Fund	K.S.A. 72-53,116	716.25
Special Education Fund	Coop Special Education	K.S.A. 72-3422	1,229,056.90
Contingency Reserve	Food Service Fund	K.S.A. 72-5165	50,000.00

**6. DEFINED BENEFIT PENSION PLAN**

General Information about the Pension Plan

*Plan description.* The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

*Contributions.* K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium for the period of July 1, 2017 through September 30, 2017 for the Death and Disability Program) was 10.81% for the fiscal year ended June 30, 2017. The actuarially determined employer contribution rate was 12.01% for the fiscal year ended June 30, 2018. Per 2016 House Substitute for Senate Bill 161, Section 98(a)(1), states general fund and expanded lottery act revenue funds for employer contributions to KPERS were deferred. The amount deferred for school contributions was \$92,917,091 for the fiscal year ended June 30, 2016 and the anticipated repayments per SB249 were nullified per HB2052 during fiscal year 2017.

The State of Kansas contribution to KPERS for all school municipalities for the year ending June 30, 2017, received as of June 30<sup>th</sup> was \$304,596,361. Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulates that repayments of the reduced

UNIFIED SCHOOL DISTRICT NO. 364  
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NOTES TO THE FINANCIAL STATEMENT  
JUNE 30, 2018

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**6. DEFINED BENEFIT PENSION PLAN (cont.)**

contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million per year.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$711,651.96 for the year ended June 30, 2018.

Net Pension Liability

At June 30, 2018, the District's proportionate share of the collective net pension liability reported by KPERS was \$8,320,031. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016 which was rolled forward to June 30, 2017. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2017. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

**7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS**

Other post-employment benefits. As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Fringe Benefits. Each teacher shall be entitled once annually to elect to have a portion of the teacher's salary set aside on a Plan 125 not to exceed, \$10,000. The plan may pay for group health insurance or the following programs: term life insurance up to \$50,000.00, salary protection insurance, child care, and supplemental medical insurance such as dental, vision, and cancer.

The District will participate in the State of Kansas Employee Healthcare Program for school districts for as long as the District meets the requirements to participate. If for some reason the District does not

UNIFIED SCHOOL DISTRICT NO. 364  
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NOTES TO THE FINANCIAL STATEMENT  
JUNE 30, 2018

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**7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (cont.)**

meet the participation enrollment requirements all new employees will be required to enroll in the District health insurance. If the District no longer qualifies to participate in the state health insurance program, the District will contribute a matching amount to a new health insurance plan.

Compensated Absences. The District's policies regarding vacation and sick leave are: Each full time teacher shall earn 12 days personal leave. Days not used shall roll over to either banked or sick leave. Banked leave is capped at 12 days and sick leave capped at 78 days; the superintendent is allowed twelve days leave accumulative to 102 days and 12 days vacation; the principals are allowed twelve days leave accumulative to 102 days; District employees who have a nine month contract are allowed six days sick leave accumulative to 100 days; District employees who have over a nine month contract are allowed an extra day per month; ten days sick leave accumulative to 100 days; the custodians, secretaries, and U.S.D. clerk who have a twelve month contract are allowed 10 sick days and 5 days of vacation the first year of employment and 10 days of vacation thereafter; the director of building and grounds and the director of transportation are allowed 10 sick days accumulative to 100 and 12 days of vacation; the director of technology is allowed 12 days sick leave and 12 days' vacation accumulative to 102 days.

Liability for compensated absences is not reflected in the financial statements.

Termination Benefits. The Negotiated Agreement for FYE 18 provided that teachers retiring under KPERs would be compensated \$750.00 if the notification was by the January board of education meeting. One teacher took advantage of this for the year ended June 30, 2018.

**8. CAPITAL PROJECTS**

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	<u>Project Authorization</u>	<u>Expenditures To Date</u>
<u>Projects under Bond Issue:</u>		
Phase II Construction	14,862,989.00	12,047,197.00
Cisco Network Infrastructure	65,247.16	0.00

**9. COMMITMENTS AND CONTINGENCIES**

Litigation

As of the audit date, there is no pending or threatened litigation which involves the District.

Grant program involvement

The District participates in federal and state programs that are fully or partially funded by grants



UNIFIED SCHOOL DISTRICT NO. 364  
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NOTES TO THE FINANCIAL STATEMENT  
JUNE 30, 2018

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**9. COMMITMENTS AND CONTINGENCIES (cont.)**

received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grant government. As of the date of this report, District management believes that any disallowed expenditures based on any future audits will not have a material effect on the overall financial position of the District.

**10. SUBSEQUENT EVENTS**

The District's management has evaluated events and transactions occurring through January 16, 2019, the date which the financial statement was available to be issued.

**11. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

Compliance with Finance-Related Legal and Contractual Provisions

K.S.A. 72-1151 states no expenditure involving an amount greater than \$20,000.00 for construction, remodeling or for the purchase of materials, goods or wares shall be made by the board of education of any school district except upon sealed proposals, and to the lowest responsible bidder. There are some exceptions noted in statute. The district received quotes for the pole vault and high jump mats and approved the quote for \$26,810.64 from BSN Sports. No sealed proposals were taken. Twotrees Technology bid was approved for \$65,247.16 which was not the lowest bid received.

**12. RELATED PARTY TRANSACTIONS**

The related parties in a governmental entity include board members, administrative officials, and immediate families of board members and administrative officials. Required disclosures on related party transactions do not include compensation arrangements, expense allowance and similar items incurred in the ordinary course of operations. The following is required for disclosure:

	Total spent with vendor in FYE18
Kansas Gas Service Board member is an employee	\$ 15,474.01
Blue Valley Telecommunications Two spouses of board members are employees	\$ 13,169.45

UNIFIED SCHOOL DISTRICT NO. 364  
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**REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION**

UNIFIED SCHOOL DISTRICT NO. 364  
MARYSVILLE, KANSAS

SCHEDULE 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

FUNDS	CERTIFIED BUDGET	ADJUSTMENT		ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	TOTAL BUDGET FOR COMPARISON	EXPENDITURES CHARGEABLE TO CURRENT YEAR	VARIANCE - OVER (UNDER)
		TO COMPLY WITH LEGAL MAX					
GENERAL FUNDS:							
GENERAL	\$ 5,297,935.00	\$ (19,229.00)	\$	53,130.75	\$ 5,331,836.75	\$ 5,331,836.75	\$ 0.00
SUPPLEMENTAL GENERAL	1,811,348.00	0.00		0.00	1,811,348.00	1,811,348.00	0.00
SPECIAL PURPOSE FUNDS:							
AT RISK FUND (4 YR. OLD)	78,500.00	0.00		0.00	78,500.00	68,690.76	(9,809.24)
AT RISK FUND (K-12)	508,010.00	0.00		0.00	508,010.00	508,010.00	0.00
CAPITAL OUTLAY	1,410,897.00	0.00		0.00	1,410,897.00	714,481.21	(696,415.79)
DRIVER TRAINING	25,000.00	0.00		0.00	25,000.00	9,194.88	(15,805.12)
FOOD SERVICE	539,366.00	0.00		0.00	539,366.00	539,366.00	0.00
PROFESSIONAL DEVELOPMENT	50,000.00	0.00		0.00	50,000.00	35,100.80	(14,899.20)
SPECIAL EDUCATION	1,549,222.00	0.00		0.00	1,549,222.00	1,247,966.45	(301,255.55)
CAREER AND POSTSECONDARY EDUCATION	318,000.00	0.00		0.00	318,000.00	318,000.00	0.00
KPERS SPECIAL RETIREMENT CONTRIBUTION	734,681.00	0.00		0.00	734,681.00	711,651.96	(23,029.04)
COOP SPECIAL EDUCATION	2,500,000.00	0.00		0.00	2,500,000.00	2,295,553.61	(204,446.39)
BOND AND INTEREST FUNDS:							
BOND AND INTEREST	938,170.00	0.00		0.00	938,170.00	938,168.76	(1.24)

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UNIFIED SCHOOL DISTRICT NO. 364  
MARYSVILLE, KANSAS

SCHEDULE 2  
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**GENERAL FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	17-18 ACTUAL	17-18 BUDGET	VARIANCE - OVER (UNDER)
<b><u>CASH RECEIPTS</u></b>			
STATE SOURCES--			
GENERAL STATE AID	\$ 4,647,111.00	\$ 4,616,353.00	\$ 30,758.00
SPECIAL EDUCATION AID	631,595.00	681,582.00	(49,987.00)
TOTAL STATE SOURCES	5,278,706.00	5,297,935.00	(19,229.00)
REIMBURSEMENTS	53,130.75	0.00	53,130.75
TOTAL CASH RECEIPTS	5,331,836.75	\$ 5,297,935.00	\$ 33,901.75
<b><u>EXPENDITURES</u></b>			
INSTRUCTION	1,158,674.61	\$ 1,108,668.00	\$ 50,006.61
SUPPORT SERVICES:			
STUDENT SUPPORT SERVICES	148,732.20	154,000.00	(5,267.80)
INSTRUCTIONAL SUPPORT STAFF	329,259.90	294,600.00	34,659.90
GENERAL ADMINISTRATION	225,863.67	211,667.00	14,196.67
SCHOOL ADMINISTRATION	449,166.18	445,150.00	4,016.18
CENTRAL SERVICES	94,525.82	85,345.00	9,180.82
OPERATIONS & MAINTENANCE	458,608.68	492,625.00	(34,016.32)
STUDENT TRANSPORTATION SERVICES:			
SUPERVISION	0.00	225,730.00	(225,730.00)
VEHICLE OPERATING SERVICES	284,405.39	93,650.00	190,755.39
VEHICLE SERVICES, MAINTENANCE SERVICES	28,727.12	0.00	28,727.12
OTHER SUPPLEMENTAL SERVICES	483.91	0.00	483.91
TRANSFERS:			
FOOD SERVICE	8,773.67	8,000.00	773.67
PROFESSIONAL DEVELOPMENT	28,825.36	50,000.00	(21,174.64)
SPECIAL EDUCATION	1,243,720.02	1,250,000.00	(6,279.98)
CAREER & POSTSECONDARY EDUCATION	297,109.46	300,000.00	(2,890.54)
AT-RISK (K-12)	508,010.00	505,000.00	3,010.00
AT-RISK (4 YR OLD)	66,950.76	73,500.00	(6,549.24)
ADJUSTMENT TO COMPLY WITH LEGAL MAX	0.00	(19,229.00)	19,229.00
LEGAL GENERAL FUND BUDGET	5,331,836.75	5,278,706.00	53,130.75
ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	0.00	53,130.75	(53,130.75)
TOTAL EXPENDITURES	5,331,836.75	\$ 5,331,836.75	\$ 0.00
RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2017	0.00		
UNENCUMBERED CASH, JUNE 30, 2018	\$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 364  
MARYSVILLE, KANSAS

SCHEDULE 2  
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**SUPPLEMENTAL GENERAL**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	17-18 ACTUAL	17-18 BUDGET	VARIANCE - OVER (UNDER)
<b><u>RECEIPTS</u></b>			
AD VALOREM PROPERTY TAXES -2016	\$ 30,356.56	\$ 24,697.00	\$ 5,659.56
-2017	1,604,754.47	1,460,533.00	144,221.47
WATERCRAFT TAX	605.27	0.00	605.27
DELINQUENT PROPERTY TAX	10,340.94	15,832.00	(5,491.06)
MOTOR VEHICLE TAX	125,754.98	148,490.00	(22,735.02)
RECREATIONAL VEHICLE TAX	1,741.07	2,082.00	(340.93)
COMMERCIAL VEHICLE TAX	10,341.78	14,453.00	(4,111.22)
EXCISE TAX	4.28	0.00	4.28
IN LIEU OF TAXES IRBS	173.22	61.00	112.22
<b>TOTAL RECEIPTS</b>	<b><u>1,784,072.57</u></b>	<b><u>\$ 1,666,148.00</u></b>	<b><u>\$ 117,924.57</u></b>
<b><u>EXPENDITURES</u></b>			
INSTRUCTION	1,543,662.23	\$ 1,559,547.00	\$ (15,884.77)
SUPPORT SERVICES:			
OPERATIONS & MAINTENANCE	265,920.29	145,000.00	120,920.29
OPERATIONS & MAINTENANCE TRANSPORTATION	0.00	46,801.00	(46,801.00)
STUDENT TRANSPORTATION SERVICES	1,765.48	60,000.00	(58,234.52)
<b>TOTAL EXPENDITURES</b>	<b><u>1,811,348.00</u></b>	<b><u>\$ 1,811,348.00</u></b>	<b><u>\$ 0.00</u></b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(27,275.43)</b>		
<b>UNENCUMBERED CASH, JULY 1, 2017</b>	<b><u>145,199.86</u></b>		
<b>UNENCUMBERED CASH, JUNE 30, 2018</b>	<b><u>\$ 117,924.43</u></b>		

UNIFIED SCHOOL DISTRICT NO. 364  
MARYSVILLE, KANSAS

SCHEDULE 2  
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**AT RISK FUND (4 YR OLD)**  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<u>17-18 ACTUAL</u>	<u>17-18 BUDGET</u>	<u>VARIANCE - OVER (UNDER)</u>
<u>RECEIPTS</u>			
STATE OF KANSAS - FEDERAL AID	\$ 1,740.00	\$ 0.00	\$ 1,740.00
TRANSFER FROM GENERAL FUND	<u>66,950.76</u>	<u>73,500.00</u>	<u>(6,549.24)</u>
TOTAL RECEIPTS	<u>68,690.76</u>	<u>\$ 73,500.00</u>	<u>\$ (4,809.24)</u>
<u>EXPENDITURES</u>			
INSTRUCTION	<u>68,690.76</u>	<u>\$ 78,500.00</u>	<u>\$ 9,809.24</u>
RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2017	<u>7,400.00</u>		
UNENCUMBERED CASH, JUNE 30, 2018	<u>\$ 7,400.00</u>		

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MARYSVILLE, KANSAS

SCHEDULE 2  
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**AT RISK FUND (K-12)**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	17-18 ACTUAL	17-18 BUDGET	VARIANCE - OVER (UNDER)
<b><u>RECEIPTS</u></b>			
TRANSFER FROM GENERAL FUND	\$ 508,010.00	\$ 505,000.00	\$ 3,010.00
<b><u>EXPENDITURES</u></b>			
INSTRUCTION	488,124.23	\$ 508,010.00	\$ (19,885.77)
SUPPORT SERVICES:			
STUDENT SUPPORT SERVICES	17,866.77	0.00	17,866.77
INSTRUCTIONAL SUPPORT STAFF	2,019.00	0.00	2,019.00
TOTAL EXPENDITURES	508,010.00	\$ 508,010.00	\$ (0.00)
RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2017	46,500.00		
UNENCUMBERED CASH, JUNE 30, 2018	\$ 46,500.00		



UNIFIED SCHOOL DISTRICT NO. 364  
MARYSVILLE, KANSAS

SCHEDULE 2  
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**CAPITAL OUTLAY FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	17-18 ACTUAL	17-18 BUDGET	VARIANCE - OVER (UNDER)
<b><u>RECEIPTS</u></b>			
AD VALOREM PROPERTY TAXES -2016	\$ 13,628.67	\$ 10,540.00	\$ 3,088.67
-2017	653,318.79	618,339.00	34,979.79
WATERCRAFT TAX	270.57	0.00	270.57
DELINQUENT PROPERTY TAX	4,387.26	7,102.00	(2,714.74)
MOTOR VEHICLE TAX	53,097.75	62,974.00	(9,876.25)
RECREATION VEHICLE TAX	743.00	883.00	(140.00)
COMMERCIAL VEHICLE TAX	4,570.48	6,129.00	(1,558.52)
EXCISE TAX	1.78	0.00	1.78
IN LIEU OF TAXES IRBS	70.52	25.00	45.52
INTEREST ON IDLE FUNDS	7,316.26	0.00	7,316.26
OTHER REVENUE FROM LOCAL SOURCES	1,383.16	0.00	1,383.16
<b>TOTAL RECEIPTS</b>	<b>738,788.24</b>	<b>\$ 705,992.00</b>	<b>\$ 32,796.24</b>
<b><u>EXPENDITURES</u></b>			
INSTRUCTION	341,852.18	\$ 617,775.00	\$ (275,922.82)
SUPPORT SERVICES:			
STUDENT SUPPORT SERVICES	0.00	32,875.00	(32,875.00)
INSTRUCTIONAL SUPPORT STAFF	26,351.30	500.00	25,851.30
GENERAL ADMINISTRATION	0.00	500.00	(500.00)
SCHOOL ADMINISTRATION	350.00	1,600.00	(1,250.00)
OPERATIONS & MAINTENANCE	120,588.75	200,000.00	(79,411.25)
TRANSPORTATION	5,881.60	100,000.00	(94,118.40)
OTHER SUPPLEMENTAL SERVICES	79,846.00	0.00	79,846.00
COMMUNITY SERVICE OPERATIONS	69,980.68	0.00	69,980.68
TRANSFER TO DEBT SERVICE FUND	716.25	0.00	716.25
BUILDING IMPROVEMENTS	68,914.45	457,647.00	(388,732.55)
<b>TOTAL EXPENDITURES</b>	<b>714,481.21</b>	<b>\$ 1,410,897.00</b>	<b>\$ (696,415.79)</b>
RECEIPTS OVER (UNDER) EXPENDITURES	24,307.03		
UNENCUMBERED CASH, JULY 1, 2017	704,905.06		
UNENCUMBERED CASH, JUNE 30, 2018	\$ 729,212.09		

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MARYSVILLE, KANSAS

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**DRIVER TRAINING FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	17-18 <u>ACTUAL</u>	17-18 <u>BUDGET</u>	VARIANCE - OVER (UNDER)
<u>RECEIPTS</u>			
STATE OF KANSAS - STATE AID	\$ 5,376.00	\$ 6,020.00	\$ (644.00)
STUDENT FEES	<u>7,200.00</u>	<u>0.00</u>	<u>7,200.00</u>
TOTAL RECEIPTS	<u>12,576.00</u>	<u>\$ 6,020.00</u>	<u>\$ 6,556.00</u>
<u>EXPENDITURES</u>			
INSTRUCTION	5,943.00	\$ 10,470.00	\$ (4,527.00)
SUPPORT SERVICES:			
VEHICLE OPERATIONS, MAINTENANCE SERVICES	<u>3,251.88</u>	<u>14,530.00</u>	<u>(11,278.12)</u>
TOTAL EXPENDITURES	<u>9,194.88</u>	<u>\$ 25,000.00</u>	<u>\$ (15,805.12)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	3,381.12		
UNENCUMBERED CASH, JULY 1, 2017	<u>32,717.17</u>		
UNENCUMBERED CASH, JUNE 30, 2018	<u>\$ 36,098.29</u>		

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**FOOD SERVICE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	17-18 ACTUAL	17-18 BUDGET	VARIANCE - OVER (UNDER)
<b><u>RECEIPTS</u></b>			
STATE OF KANSAS - STATE AID	\$ 4,415.55	\$ 3,619.00	\$ 796.55
- FEDERAL AID	231,400.99	207,775.00	23,625.99
MEALS	261,705.86	272,623.00	(10,917.14)
TRANSFER FROM GENERAL FUND	8,773.67	8,000.00	773.67
TRANSFER FROM CONTINGENCY FUND	50,000.00	0.00	50,000.00
INTEREST ON IDLE FUNDS	72.48	0.00	72.48
MISCELLANEOUS REVENUE	1,722.49	5,000.00	(3,277.51)
<b>TOTAL RECEIPTS</b>	<b>558,091.04</b>	<b>\$ 497,017.00</b>	<b>\$ 61,074.04</b>
<b><u>EXPENDITURES</u></b>			
FOOD SERVICE OPERATIONS	539,366.00	\$ 539,366.00	\$ 0.00
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>18,725.04</b>		
<b>UNENCUMBERED CASH, JULY 1, 2017</b>	<b>42,349.03</b>		
<b>UNENCUMBERED CASH, JUNE 30, 2018</b>	<b>\$ 61,074.07</b>		

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**PROFESSIONAL DEVELOPMENT FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	17-18 ACTUAL	17-18 BUDGET	VARIANCE - OVER (UNDER)
<b><u>RECEIPTS</u></b>			
STATE OF KANSAS - STATE AID	\$ 6,208.00	\$ 5,000.00	\$ 1,208.00
OTHER REVENUE FROM LOCAL SOURCE	115.50	0.00	115.50
TRANSFER FROM GENERAL FUND	<u>28,825.36</u>	<u>50,000.00</u>	<u>(21,174.64)</u>
<b>TOTAL RECEIPTS</b>	<u>35,148.86</u>	<u>\$ 55,000.00</u>	<u>\$ (19,851.14)</u>
<b><u>EXPENDITURES</u></b>			
INSTRUCTION	11,734.15	\$ 50,000.00	\$ (38,265.85)
SUPPORT SERVICES:			
INSTRUCTIONAL SUPPORT STAFF	<u>23,366.65</u>	<u>0.00</u>	<u>23,366.65</u>
<b>TOTAL EXPENDITURES</b>	<u>35,100.80</u>	<u>\$ 50,000.00</u>	<u>\$ (14,899.20)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	48.06		
<b>UNENCUMBERED CASH, JULY 1, 2017</b>	<u>10,351.94</u>		
<b>UNENCUMBERED CASH, JUNE 30, 2018</b>	<u>\$ 10,400.00</u>		

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**SPECIAL EDUCATION FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	17-18 ACTUAL	17-18 BUDGET	VARIANCE - OVER (UNDER)
<b><u>RECEIPTS</u></b>			
STATE OF KANSAS - FEDERAL AID	\$ 4,300.00	\$ 0.00	\$ 4,300.00
OTHER REVENUE FROM LOCAL SOURCE	0.00	173,776.00	(173,776.00)
TRANSFER FROM GENERAL FUND	<u>1,243,720.02</u>	<u>1,250,000.00</u>	<u>(6,279.98)</u>
<b>TOTAL RECEIPTS</b>	<u>1,248,020.02</u>	<u>\$ 1,423,776.00</u>	<u>\$ (175,755.98)</u>
<b><u>EXPENDITURES</u></b>			
INSTRUCTION	18,909.55	\$ 20,500.00	\$ (1,590.45)
SUPPORT SERVICES:			
STUDENT SUPPORT SERVICES	0.00	32,585.00	(32,585.00)
TRANSFERS:			
COOP SPECIAL EDUCATION	<u>1,229,056.90</u>	<u>1,496,137.00</u>	<u>(267,080.10)</u>
<b>TOTAL EXPENDITURES</b>	<u>1,247,966.45</u>	<u>\$ 1,549,222.00</u>	<u>\$ (301,255.55)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	53.57		
<b>UNENCUMBERED CASH, JULY 1, 2017</b>	<u>125,446.43</u>		
<b>UNENCUMBERED CASH, JUNE 30, 2018</b>	<u>\$ 125,500.00</u>		

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**CAREER AND POSTSECONDARY EDUCATION**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	17-18 ACTUAL	17-18 BUDGET	VARIANCE - OVER (UNDER)
<b>RECEIPTS</b>			
TRANSPORTATION STATE AID	\$ 7,081.00	\$ 6,106.00	\$ 975.00
TRANSFER FROM GENERAL FUND	297,109.46	300,000.00	(2,890.54)
OTHER REVENUE FROM LOCAL SOURCE	5,410.30	4,301.00	1,109.30
MISCELLANEOUS INCOME	8,399.24	0.00	8,399.24
<b>TOTAL RECEIPTS</b>	<b>318,000.00</b>	<b>\$ 310,407.00</b>	<b>\$ 7,593.00</b>
<b>EXPENDITURES</b>			
INSTRUCTION	310,674.54	\$ 310,000.00	\$ 674.54
SUPPORT SERVICES:			
STUDENT TRANSPORTATION SERVICES	7,325.46	8,000.00	(674.54)
<b>TOTAL EXPENDITURES</b>	<b>318,000.00</b>	<b>\$ 318,000.00</b>	<b>\$ (0.00)</b>
RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2017	24,100.00		
UNENCUMBERED CASH, JUNE 30, 2018	\$ 24,100.00		

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**KPERS SPECIAL RETIREMENT CONTRIBUTION FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

		17-18 ACTUAL	17-18 BUDGET	VARIANCE - OVER (UNDER)
<b>RECEIPTS</b>				
STATE OF KANSAS		\$ 711,651.96	\$ 734,681.00	\$ (23,029.04)
<b>EXPENDITURES</b>				
INSTRUCTION	-EMPLOYEE BENEFITS	367,005.66	\$ 437,681.00	\$ (70,675.34)
STUDENT SUPPORT	-EMPLOYEE BENEFITS	57,796.74	45,000.00	12,796.74
INSTRUCTIONAL SUPPORT	-EMPLOYEE BENEFITS	39,313.21	35,000.00	4,313.21
GENERAL ADMINISTRATION	-EMPLOYEE BENEFITS	46,720.53	30,000.00	16,720.53
SCHOOL ADMINISTRATION	-EMPLOYEE BENEFITS	63,505.71	65,000.00	(1,494.29)
CENTRAL SERVICES	-EMPLOYEE BENEFITS	13,171.23	12,000.00	1,171.23
OPER. & MAINTENANCE	-EMPLOYEE BENEFITS	60,884.89	50,000.00	10,884.89
STUDENT TRANS. SERVICES	-EMPLOYEE BENEFITS	31,032.79	30,000.00	1,032.79
FOOD SERVICE	-EMPLOYEE BENEFITS	32,221.20	30,000.00	2,221.20
TOTAL EXPENDITURES		711,651.96	\$ 734,681.00	\$ (23,029.04)
RECEIPTS OVER (UNDER) EXPENDITURES		0.00		
UNENCUMBERED CASH, JULY 1, 2017		0.00		
UNENCUMBERED CASH, JUNE 30, 2018		\$ 0.00		

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**COOP SPECIAL EDUCATION FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	17-18 ACTUAL	17-18 BUDGET	VARIANCE - OVER (UNDER)
<b><u>RECEIPTS</u></b>			
LOCAL SOURCES-PAYMENTS FROM OTHER DISTRICTS	\$ 689,784.79	\$ 2,080,000.00	\$ (1,390,215.21)
OTHER REVENUE FROM LOCAL SOURCES	2,958.83	5,000.00	(2,041.17)
TRANSFER FROM SPECIAL EDUCATION FUND	1,229,056.90	0.00	1,229,056.90
SEKESC - SPECTRA	76,078.58	0.00	76,078.58
TITLE VI-B GRANTS TO STATES	275,065.00	345,000.00	(69,935.00)
TITLE VI-B PRESCHOOL	10,074.00	0.00	10,074.00
TITLE VI-B TIP	14,402.00	70,000.00	(55,598.00)
<b>TOTAL RECEIPTS</b>	<b><u>2,297,420.10</u></b>	<b><u>\$ 2,500,000.00</u></b>	<b><u>\$ (202,579.90)</u></b>
<b><u>EXPENDITURES</u></b>			
INSTRUCTION	1,766,183.90	\$ 2,041,314.00	\$ (275,130.10)
SUPPORT SERVICES:			
STUDENT SUPPORT SERVICES	368,475.58	367,000.00	1,475.58
INSTRUCTIONAL SUPPORT STAFF	16,847.67	0.00	16,847.67
GENERAL ADMINISTRATION	144,046.46	91,686.00	52,360.46
<b>TOTAL EXPENDITURES</b>	<b><u>2,295,553.61</u></b>	<b><u>\$ 2,500,000.00</u></b>	<b><u>\$ (204,446.39)</u></b>
RECEIPTS OVER (UNDER) EXPENDITURES	1,866.49		
UNENCUMBERED CASH, JULY 1, 2017	<u>0.00</u>		
UNENCUMBERED CASH, JUNE 30, 2018	<b><u>\$ 1,866.49</u></b>		



UNIFIED SCHOOL DISTRICT NO. 364  
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**BOND AND INTEREST FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	17-18 ACTUAL	17-18 BUDGET	VARIANCE - OVER (UNDER)
<u>RECEIPTS</u>			
AD VALOREM PROPERTY TAXES -- 2016	\$ 16,287.42	\$ 6,577.00	\$ 9,710.42
-- 2017	1,087,342.63	1,029,169.00	58,173.63
WATERCRAFT TAX	312.00	0.00	312.00
DELINQUENT TAX	2,557.52	8,426.00	(5,868.48)
MOTOR VEHICLE TAX	12,681.07	20,576.00	(7,894.93)
RECREATIONAL VEHICLE TAX	300.19	288.00	12.19
COMMERCIAL VEHICLE TAX	4,365.49	2,003.00	2,362.49
IN LIEU OF TAXES IRBS	117.37	8.00	109.37
OTHER REVENUE FROM LOCAL SOURCES	0.00	1,000,000.00	(1,000,000.00)
TRANSFER FROM CAPITAL IMPROVEMENT FUND	743,257.17	0.00	743,257.17
<b>TOTAL RECEIPTS</b>	<b>1,867,220.86</b>	<b>\$ 2,067,047.00</b>	<b>\$ (199,826.14)</b>
<u>EXPENDITURES</u>			
PRINCIPAL	100,000.00	\$ 100,000.00	\$ 0.00
INTEREST	838,168.76	838,170.00	(1.24)
<b>TOTAL EXPENDITURES</b>	<b>938,168.76</b>	<b>\$ 938,170.00</b>	<b>\$ (1.24)</b>
RECEIPTS OVER (UNDER) EXPENDITURES	929,052.10		
UNENCUMBERED CASH, JULY 1, 2017	330,274.61		
UNENCUMBERED CASH, JUNE 30, 2018	\$ 1,259,326.71		

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SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	CONTINGENCY RESERVE FUND	TEXTBOOK & STUDENT MATERIAL REVOLVING FUND	DEBT SERVICE FUND
<b>RECEIPTS</b>			
STUDENT REVOLVING	\$ 0.00	\$ 4,948.90	\$ 0.00
ELEMENTARY BOOK RENTAL	0.00	7,926.95	0.00
JR/SR HIGH BOOK RENTAL	0.00	13,220.57	0.00
ELEMENTARY TECH. FEES	0.00	17,263.60	0.00
JR/SR HIGH TECH. FEES	0.00	19,830.87	0.00
TRANSFER FROM CAPITAL IMPROVEMENT FUND	0.00	0.00	159,250.33
TRANSFER FROM CAPITAL OUTLAY	0.00	0.00	716.25
BOK FINANCIAL INTEREST	0.00	0.00	45.67
UNITED STATES TREASURY INTEREST	0.00	0.00	23,790.72
<b>TOTAL RECEIPTS</b>	<b>0.00</b>	<b>63,190.89</b>	<b>183,802.97</b>
<b>EXPENDITURES</b>			
INSTRUCTION	0.00	43,706.56	0.00
SUPPORT SERVICES:			
STUDENT SUPPORT	0.00	6,184.49	0.00
PAYMENTS TO UNITED BANK	0.00	0.00	104,638.54
TRANSFERS:			
TRANSFER TO FOOD SERVICE	50,000.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>50,000.00</b>	<b>49,891.05</b>	<b>104,638.54</b>
RECEIPTS OVER (UNDER) EXPENDITURES	(50,000.00)	13,299.84	79,164.43
UNENCUMBERED CASH, JULY 1, 2017	218,954.00	168,348.64	475,002.34
UNENCUMBERED CASH, JUNE 30, 2018	\$ 168,954.00	\$ 181,648.48	\$ 554,166.77

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SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	TITLE I FY 18	TITLE II - A FY18	ACHIEVE GRANT
<u>RECEIPTS</u>			
STATE OF KANSAS	\$ 106,831.00	\$ 23,014.00	\$ 0.00
STATE OF KANSAS - TITLE IV-A	3,104.00	0.00	0.00
ACHIEVE, INC. GRANT	0.00	0.00	5,000.00
TOTAL RECEIPTS	<u>109,935.00</u>	<u>23,014.00</u>	<u>5,000.00</u>
<u>EXPENDITURES</u>			
INSTRUCTION	<u>109,935.00</u>	<u>23,014.00</u>	<u>2,331.72</u>
TOTAL EXPENDITURES	<u>109,935.00</u>	<u>23,014.00</u>	<u>2,331.72</u>
RECEIPTS OVER (UNDER) EXPENDITURES	0.00	0.00	2,668.28
UNENCUMBERED CASH, JULY 1, 2017	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
UNENCUMBERED CASH, JUNE 30, 2018	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 2,668.28</u>

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SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<u>WASTE TIRE GRANT</u>	<u>KIDS UNIVERSITY</u>	<u>CAMP INVENTION</u>
<u>RECEIPTS</u>			
STATE OF KANSAS	\$ 9,428.00	\$ 0.00	\$ 0.00
STUDENT FEES	<u>0.00</u>	<u>27,968.78</u>	<u>0.00</u>
TOTAL FEES	<u>9,428.00</u>	<u>27,968.78</u>	<u>0.00</u>
<u>EXPENDITURES</u>			
INSTRUCTION	<u>18,856.00</u>	<u>31,847.49</u>	<u>0.00</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(9,428.00)	(3,878.71)	0.00
UNENCUMBERED CASH, JULY 1, 2017	<u>9,428.00</u>	<u>30,924.17</u>	<u>1,168.50</u>
UNENCUMBERED CASH, JUNE 30, 2018	\$ <u>0.00</u>	\$ <u>27,045.46</u>	\$ <u>1,168.50</u>

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SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<u>GIFTS/ GRANTS</u>	<u>USD #364 SCHOLARSHIP FUND</u>	<u>HOMER HANSON STADIUM RENOVATION</u>
<u>RECEIPTS</u>			
INTEREST INCOME	\$ 0.00	\$ 15.71	\$ 0.00
DONATIONS	<u>250.00</u>	<u>300.00</u>	<u>1,178.00</u>
		0.00	
TOTAL RECEIPTS	<u>250.00</u>	<u>315.71</u>	<u>1,178.00</u>
<u>EXPENDITURES</u>			
SCHOLARSHIPS	<u>0.00</u>	<u>400.00</u>	<u>0.00</u>
RECEIPTS OVER (UNDER) EXPENDITURES	250.00	(84.29)	1,178.00
UNENCUMBERED CASH, JULY 1, 2017	<u>0.00</u>	<u>6,677.75</u>	<u>2,525.00</u>
UNENCUMBERED CASH, JUNE 30, 2018	<u>\$ 250.00</u>	<u>\$ 6,593.46</u>	<u>\$ 3,703.00</u>

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SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<b>BULLYING PREVENTION GRANT</b>	<b>CAPITAL IMPROVEMENT FUND</b>	<b>SAFE AND ACTIVE SCHOOL</b>
<b>RECEIPTS</b>			
STATE OF KANSAS	\$ 9,000.00	\$ 0.00	\$ 0.00
INTEREST INCOME	<u>0.00</u>	<u>90,868.31</u>	<u>0.00</u>
<b>TOTAL RECEIPTS</b>	<u>9,000.00</u>	<u>90,868.31</u>	<u>0.00</u>
<b>EXPENDITURES</b>			
SUPPORT SERVICES:			
OPERATIONS & MAINTENANCE	0.00	53,838.87	0.00
BOND IMPROVEMENTS	0.00	10,796,014.39	0.00
OTHER BOND EXPENSES	0.00	2,135.60	0.00
TRANSFERS:			
DEBT SERVICE	0.00	159,250.33	0.00
BOND & INTEREST	<u>0.00</u>	<u>743,257.17</u>	<u>0.00</u>
<b>TOTAL EXPENDITURES</b>	<u>0.00</u>	<u>11,754,496.36</u>	<u>0.00</u>
RECEIPTS OVER (UNDER) EXPENDITURES	9,000.00	(11,663,628.05)	0.00
UNENCUMBERED CASH, JULY 1, 2017	<u>2,943.73</u>	<u>17,299,982.90</u>	<u>900.00</u>
PRIOR YEAR CANCELLED ENCUMBRANCES	0.00	12,856.51	0.00
UNENCUMBERED CASH, JUNE 30, 2018	<u>\$ 11,943.73</u>	<u>\$ 5,649,211.36</u>	<u>\$ 900.00</u>

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MARYSVILLE, KANSAS

SCHEDULE 3

AGENCY FUNDS  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
<b>STUDENT ORGANIZATION FUNDS</b>				
MARYSVILLE JUNIOR-SENIOR HIGH SCHOOL:				
CLASS OF 2017	\$ 749.15	\$ 0.00	\$ 749.15	\$ (0.00)
CLASS OF 2018	1,364.52	150.00	1,158.14	356.38
CLASS OF 2019	1,759.69	2,340.70	3,099.98	1,000.41
CLASS OF 2020	102.84	5,049.64	3,407.63	1,744.85
CLASS OF 2021	0.00	100.00	0.00	100.00
ANNUAL CLUB	6,972.02	12,735.00	9,262.59	10,444.43
FBLA	9,827.91	44,705.69	46,793.80	7,739.80
FFA	9,426.77	22,630.45	19,388.10	12,669.12
FCCLA	9,500.35	27,617.00	31,051.77	6,065.58
KAYS	1,616.19	921.52	2,179.23	358.48
M-CLUB	6,407.41	3,583.00	5,338.92	4,651.49
STUDENT COUNCIL	3,638.37	1,714.00	1,550.17	3,802.20
MATMAIDS	565.76	0.00	0.00	565.76
ART CLUB	1,783.88	5,403.31	5,901.56	1,285.63
DRAMA CLUB	1,612.06	1,487.35	1,737.77	1,361.64
SADD	301.27	0.00	0.00	301.27
SCHOLARS BOWL CLUB	944.46	650.00	820.60	773.86
SPANISH CLUB	558.48	350.79	433.03	476.24
NATIONAL HONOR SOCIETY CLUB	336.36	30.00	22.64	343.72
BIOLOGY CLUB	384.39	210.00	335.00	259.39
TRI-M CLUB	138.81	379.80	184.50	334.11
JUNIOR HIGH ANNUAL CLUB	10.33	0.00	0.00	10.33
JUNIOR HIGH STUDENT COUNCIL	879.18	943.91	1,389.86	433.23
<b>SUBTOTAL ALL STUDENT ORGANIZATIONS</b>	<u>58,880.20</u>	<u>131,002.16</u>	<u>134,804.44</u>	<u>55,077.92</u>
<b>PAYROLL CLEARING</b>				
INSUR. & CAFETERIA PLAN REIMBURSEMENTS	<u>140,397.72</u>	<u>1,719,203.80</u>	<u>1,724,969.85</u>	<u>134,631.67</u>
<b>TOTAL AGENCY FUNDS</b>	<u>\$ 199,277.92</u>	<u>\$ 1,850,205.96</u>	<u>\$ 1,859,774.29</u>	<u>\$ 189,709.59</u>

UNIFIED SCHOOL DISTRICT NO. 364  
MARYSVILLE, KANSAS

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UNIFIED SCHOOL DISTRICT NO. 364  
MARYSVILLE, KANSAS

SCHEDULE 4

DISTRICT ACTIVITY FUNDS  
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

FUNDS	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELLED ENCUMBRANCES	CASH RECEIPTS	EXPENDITURES	ENDING UNENCUMBERED CASH BALANCE	ADD OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE
<b>GATE RECEIPTS</b>							
MARYSVILLE JUNIOR-SENIOR HIGH SCHOOL:							
ATHLETICS	\$ 4,941.08	\$ 0.00	\$ 81,692.12	\$ 84,545.63	\$ 2,087.57	\$ 0.00	\$ 2,087.57
ACTIVITY TICKETS	13,896.88	0.00	9,963.36	15,925.04	7,935.20	0.00	7,935.20
<b>SUBTOTAL GATE RECEIPTS</b>	<b>18,837.96</b>	<b>0.00</b>	<b>91,655.48</b>	<b>100,470.67</b>	<b>10,022.77</b>	<b>0.00</b>	<b>10,022.77</b>
<b>SCHOOL PROJECT FUNDS</b>							
MARYSVILLE JUNIOR-SENIOR HIGH SCHOOL:							
ATHLETICS/ACTIVITIES IMPROVEMENT	11,605.08	0.00	3,950.00	3,431.24	12,123.84	0.00	12,123.84
SPORTS CLUBS	34,773.18	0.00	49,893.89	51,930.27	32,736.80	0.00	32,736.80
BULLDOG CLUB	6,937.32	0.00	7,000.00	5,907.03	8,030.29	0.00	8,030.29
BAND	603.19	0.00	2,638.54	2,873.04	368.69	0.00	368.69
KSCFL	6,042.69	0.00	15,875.22	14,896.70	7,021.21	0.00	7,021.21
VOCAL MUSIC	577.26	0.00	3,384.13	2,232.07	1,729.32	0.00	1,729.32
CHEERLEADERS	2,384.53	0.00	21,009.51	19,516.77	3,877.27	0.00	3,877.27
YOGOWYPI	43.14	0.00	0.00	0.00	43.14	0.00	43.14
VIDEOGRAPHY	2,708.28	0.00	165.00	878.25	1,995.03	0.00	1,995.03
PHOTO SERVICES	274.69	0.00	8,143.33	8,064.69	353.33	0.00	353.33
POPULAR MUSIC LAB	183.81	0.00	0.00	0.00	183.81	0.00	183.81
SCIENCE CLUB	52.39	0.00	0.00	0.00	52.39	0.00	52.39
PHYSICS CLUB	194.59	0.00	0.00	0.00	194.59	0.00	194.59
BAND TRIP	10,207.38	0.00	18,297.27	16,397.07	12,107.58	0.00	12,107.58
AFTER PROM	715.02	0.00	6,032.04	5,923.45	823.61	0.00	823.61
CONCESSIONS	65.05	0.00	21,348.14	20,770.35	642.84	0.00	642.84
FFA CATTLE FUND	932.56	0.00	14,211.75	11,803.58	3,340.73	0.00	3,340.73
COLOR GUARD	0.00	0.00	1,729.64	620.92	1,108.72	0.00	1,108.72
STUDENT REVOLVING FUND	230.00	0.00	32,034.61	32,110.61	154.00	0.00	154.00
J.H. MUSICAL/Drama	65.03	0.00	0.00	0.00	65.03	0.00	65.03
OPERATING EXPENSES	3,526.54	0.00	1,901.00	1,722.00	3,705.54	0.00	3,705.54
H.S. SCHOOL IMPROVEMENT	3,838.46	0.00	971.89	1,128.29	3,682.06	0.00	3,682.06
LIBRARY FEES	2,390.18	0.00	11.61	0.00	2,401.79	0.00	2,401.79
PEPSI	911.24	0.00	1,198.00	1,741.83	367.61	0.00	367.61
MARSHALL COUNTY SPEECH	234.83	0.00	0.00	0.00	234.83	0.00	234.83
SCHOOL SUPPLIES	1,157.63	0.00	0.00	52.83	1,104.80	0.00	1,104.80
COURTESY FUND	190.49	0.00	0.00	0.00	190.49	0.00	190.49
"C" TEAM	0.00	0.00	351.00	320.00	31.00	0.00	31.00
<b>SUBTOTAL MARYSVILLE JR-SR HIGH SCHOOL</b>	<b>90,844.56</b>	<b>0.00</b>	<b>210,146.57</b>	<b>202,320.79</b>	<b>98,670.34</b>	<b>0.00</b>	<b>98,670.34</b>
MARYSVILLE ELEMENTARY:							
BOOK FAIR/LIBRARY PROJECT	951.64	0.00	5,309.36	5,505.68	755.32	0.00	755.32
REFRESHMENTS PROJECT	34.58	0.00	113.06	19.69	127.95	0.00	127.95
DANKS	1,624.36	0.00	0.00	405.00	1,219.36	0.00	1,219.36
SCHOOL IMPROVEMENT PROJECT	4,368.94	0.00	118.60	2,116.75	2,370.79	0.00	2,370.79
EYE FUND	50.00	0.00	0.00	0.00	50.00	0.00	50.00
BUGS	36.65	0.00	0.00	0.00	36.65	0.00	36.65
MUSIC	345.54	0.00	262.00	212.87	394.67	0.00	394.67
STUDENT REVOLVING FUND	2,100.73	0.00	2,223.91	2,271.80	2,052.84	0.00	2,052.84
YEARBOOK PROJECT	7,067.98	0.00	3,136.83	2,392.13	7,812.68	0.00	7,812.68
THEME DAY	945.68	0.00	250.00	356.49	839.19	0.00	839.19
DONATION	2,140.74	0.00	76.00	0.00	2,216.74	0.00	2,216.74
LEARNING GARDEN	1,903.75	0.00	0.00	0.00	1,903.75	0.00	1,903.75
BULLDOG SINGERS	111.06	0.00	0.00	0.00	111.06	0.00	111.06
KIDS UNIVERSITY	306.45	0.00	0.00	164.00	142.45	0.00	142.45
BACKSNACK PROGRAM	317.83	0.00	300.00	299.58	318.25	0.00	318.25
<b>SUBTOTAL MARYSVILLE ELEMENTARY SCHOOL</b>	<b>22,305.93</b>	<b>0.00</b>	<b>11,789.76</b>	<b>13,743.99</b>	<b>20,351.70</b>	<b>0.00</b>	<b>20,351.70</b>
<b>SUBTOTAL ALL SCHOOL PROJECT FUNDS</b>	<b>113,150.49</b>	<b>0.00</b>	<b>221,936.33</b>	<b>216,064.78</b>	<b>119,022.04</b>	<b>0.00</b>	<b>119,022.04</b>
<b>TOTAL DISTRICT ACTIVITY FUNDS</b>	<b>\$ 131,988.45</b>	<b>\$ 0.00</b>	<b>\$ 313,591.81</b>	<b>\$ 316,535.45</b>	<b>\$ 129,044.81</b>	<b>\$ 0.00</b>	<b>\$ 129,044.81</b>